

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 239, Page 1

November 1997

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before December 1, certify to the County Treasurer a list of the names and addresses of all persons who have money due them. (IC 6-1.1-22-14)
- December 20: If school township has become a part of a school corporation organized under Chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 1998. (IC 20-4-1-35)
- December 25: Legal Holiday - Christmas Day. (IC 1-1-9-1)
- December 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (November), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

JANUARY

- January 1: Legal Holiday - New Year's Day. (IC 1-1-9-1)
- January 1: Set up the Financial and Appropriation Record for the year 1998, by bringing forward the fund (cash) balances at the close of the year 1997 and entering appropriations as finally adopted and approved.
- January 6: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7)

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 239, Page 2

November 1997

ITEMS TO REMEMBER

(Continued)

- January 6-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
(1) Review the report.
(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6, IC 5-13-7-7)
- January 15: Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- January 15: Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.
- January 19: Legal Holiday - Martin Luther King Day. (IC 1-1-9-2)
- January 20: Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 1997. (On or before the third Tuesday after the first Monday in January.) (IC 36-6-6-9)
- January 30: Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 1997 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 20). (IC 36-6-4-12)
- January 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (December), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
- January 31: Last day to file 1997 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 20, 1997.

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 239, Page 3

November 1997

ITEMS TO REMEMBER
(Continued)

- January 31: Last day to provide each employee with a W-2.
- January 31: Last day to file quarterly report for last quarter of 1997 with Internal Revenue Service.
- January 31: Last day to file Form 100R, Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, Indiana 46204. (IC 5-11-13-1)
- January 31: Last day to make report for last quarter of 1997 to the Department of Workforce Development.

FEBRUARY

- February 12: Legal Holiday - Lincoln's Birthday. (IC 1-1-9-1)
- February 17: Last day for publication of township trustees' Annual Report, Township Form 15, for 1997, in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13)
- February 21: Legal Holiday - Washington's Birthday. (IC 1-1-9-1)
- February 28: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (January), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
- February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Internal Revenue Service and Indiana Department of Revenue, respectively.

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 239, Page 4

November 1997

NEW HIRES

The Department of Workforce Development should be contacted for all questions concerning the "Personal Responsibility and Work Opportunity Reconciliation Act of 1996" and requirements that all employees must file a "new hire report" for each "newly hired" employee. Please consult the "New Hire Program Help Line" at 1-800-437-9136 or www.dwd.state.in.US.

PROPERTY TAX ADVANCES

IC 5-13-6-3 states "(a) All taxes collected by the county treasurer shall be deposited as one (1) fund in the several depositories selected for the deposit of county funds and, except as provided in subsection (b), remain in the depositories until distribution at the following semiannual distribution made by the county auditor."

"(b) Every county treasurer who, by virtue of the treasurer's office, is the collector of any taxes for any political subdivision wholly or partly within the county shall, upon a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a portion of the taxes collected before the semiannual distribution. The amount advanced may not exceed the lesser of:

- (1) ninety-five percent (95%) of the total amount collected at the time of the advance; or
- (2) ninety-five percent (95%) of the amount to be distributed at the semiannual distribution."

"(c) The request for funds under subsection (b) must be filed at least thirty (30) days before the county treasurer is required to make the advance. Upon notice from the county treasurer of the amount to be advanced, the county auditor shall draw a warrant upon the county treasurer for the amount. The amount of the advance must be available immediately for the use of the political subdivision."

"(d) At the semiannual distribution all the advances made to any political subdivision under subsection (b) shall be deducted from the total amount due any political subdivision as shown by the distribution."

THE INDIANA OPEN DOOR LAW

A township is included in the definition of "public agency" in IC 5-14-1.5-2.

Except as provided for executive sessions, all meetings of the governing body must be open at all times for the purpose of permitting members of the public to observe and record them. A secret ballot vote may not be taken. "A meeting conducted in compliance with IC 5-1.5-2-2.5 does not violate this section." IC 5-14-1.5-3

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 239, Page 5

November 1997

THE INDIANA OPEN DOOR LAW
(Continued)

IC 5-14-1.5-4 states "(a) A governing body of a public agency utilizing an agenda shall post a copy of the agenda at the entrance to the location of the meeting prior to the meeting. A rule, regulation, ordinance, or other final action adopted by reference to agenda number or item alone is void."

"(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

IC 5-14-1.5-5 states in part "(a) Public notice of the date, time, and place of any meetings, executive sessions, or of any rescheduled or reconvened meeting, shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting. This requirement does not apply to reconvened meetings (not including executive sessions) where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes thereof, and there is no change in the agenda."

"(b) Public notice shall be given by the governing body of a public agency by:

- (1) posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held; and
- (2) depositing in the United States mail with postage prepaid or by delivering notice to all news media which deliver by January 1 an annual written request for such notices for the next succeeding calendar year to the governing body of the public agency. If a governing body comes into existence after January 1, it shall comply with this subdivision upon receipt of a written request for notice."

"(c) Notice of regular meetings need be given only once each year, except that an additional notice shall be given where the date, time, or place of a regular meeting or meetings is changed. This subsection does not apply to executive sessions."

"(d) If a meeting is called to deal with an emergency involving actual or threatened injury to person or property, or actual or threatened disruption of the governmental activity under the jurisdiction of the public agency by any event, then the time requirements of notice under this section shall not apply, but:

THE INDIANA OPEN DOOR LAW
(Continued)

(1) news media which have requested notice of meetings must be given the same notice as is given to the members of the governing body; and

(2) the public must be notified by posting a copy of the notice according to this section."

"(e) This section shall not apply where notice by publication is required by statute, ordinance, rule, or regulation."

"(h) Notice has not been given in accordance with this section if a governing body of a public agency convenes a meeting at a time so unreasonably departing from the time stated in its public notice that the public is misled or substantially deprived of the opportunity to attend, observe and record the meeting."

Further sections provide authority for court actions to be filed by citizens for violations; define public records and provide penalty clauses for violations, remedies, costs and fees.